



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 30, 2007

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MEMORANDUM FOR EXAMINATION EXECUTIVES

FROM: *for* K. Steven Burgess /s/ *Joseph L Wilson*
Director, Examination

SUBJECT: Joint Investigations – 4-Way Conferences

The purpose of this memorandum is to provide interim guidance on 4-way conferences on administrative joint investigations and on grand jury investigations. In response to issues elevated from the field, CI has directed its Special Agents in Charge (SAC's) that 4-way conferences will be mandatory for both administrative joint investigations and grand jury investigations.

IRM 25.1 is currently silent on mandating 4-way conferences on grand jury investigations; however, to ensure managerial oversight and to ensure effective utilization of SB/SE Examination resources, the National Fraud Program Office (NFPO) will be revising the IRM to expand the mandatory 4-way conferences to include grand jury investigations.

Effective immediately, all grand jury investigations where an SB/SE Examination examiner is working as a cooperating agent will be subject to the mandatory 4-way conference requirements of IRM 25.1.4.3.1(5). While the subsection states that the Supervisory Special Agent (SSA) initiates the 4-way conference, this does not limit SB/SE managers from requesting a 4-way conference when one is due. The 4-way conference will consist of the SSA, the SB/SE Examination group manager, the special agent and the cooperating examiner. All group managers should ensure that his/her name are included on the 6(E) list. The 4-way conference may include the Fraud Technical Advisor (FTA) when deemed necessary.

The joint 4-way conferences should be conducted to review the status of the investigation and plan activities to be accomplished by the cooperating examiner and the special agent. Appropriate follow-up should be made periodically to ensure prompt completion of the investigation and the proper utilization of resources. The inclusion of the FTA does not subjugate the SB/SE group manager's responsibility of case and

resource oversight. Please refer to IRM 25.1 on the duties and responsibilities of the cooperating agent and the group manager.

While the IRM states that the 4-way conference may be waived if both parties are in agreement, no 4-way conference should be waived on any administrative joint investigation or grand jury case more than twice in a calendar year.

If you have any questions, please contact Sherri Brown, Director, Examination Policy or a member of your management staff can contact Michael L. Jenkins, Examination Policy Analyst.

cc: Chief, Criminal Investigations
Director, Fraud/BSA
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